

By JOHN E. HELMS.

MORRISTOWN, TENN., WEDNESDAY, JANUARY 19, 1881.

VOL. XIV--NO. 43.

New Advertisements.

THOS. O'CONNOR, President. SAM HOUSE, Cashier.

Mechanic's Bank.

Designated State Depository, Knoxville, Tenn. TRANSACTS A General Banking Business.

KNOXVILLE Fire Insurance Company.

Office East Tennessee National Bank. Capita Stock \$100,000.

OFFICERS: D. A. CARPENTER, President. F. H. MCCLUNG, Vice-President. COLUMBUS POWELL, Cashier.

DIRECTORS: JOSEPH JAGUES, C. M. McHEE, A. CALDWELL, F. W. TAYLOR, JR., E. J. HAYFORD, C. E. LOCKET, R. B. LUTTRELL, R. C. JACKSON, W. W. WOODRUFF, H. C. McCLUNG.

FINANCE COMMITTEE: JOSEPH JAGUES, F. J. HANFORD, C. M. McHEE, C. E. LOCKET.

STOCKHOLDERS: C. M. McHEE, Joseph Jagues, Joseph H. Carnest, A. J. Albers, W. A. Anderson, R. T. Logan, R. C. Jackson, W. F. Chas. Brown, D. T. Boyton, J. Y. Johnston, James L. Galtner, T. B. Webb, W. S. Waddell, John E. Chapman, J. M. McTear, R. G. Powell, R. B. Hammett, Thos. L. Williams, J. B. Hoxie.

W. M. WILMETH, Family Groceries.

Has now on hand a complete stock of Boots and Shoes.

LOOKOUT BANK.

Office over W. F. Carriger's Drug Store, MORRISTOWN, TENN.

J. L. HOWELL, Physician and Surgeon.

Office over W. F. Carriger's Drug Store, MORRISTOWN, TENN.

PETER RITTER, Wholesale and Retail Dealer in all Grades of Cigars, Tobaccos, PIPES.

McFARLAND & SONS, Manufacturers and dealers in SADDLES, Bridles, Harness, BOOTS & SHOES.

H. W. CURTIS, Watches, Jewelry & Silverware.

SMITH'S OLD STAND, DENTISTRY!

THOS. J. SPECK, D. D. S.

TONSorial, By Mack Fulton, MORRISTOWN, TENNESSEE.

MARTIN SHEA, BREWER OF Ale and Porter.

UNDERTAKER, Knoxville, Tenn.

Corner Hardee and Leuler Streets KNOXVILLE, Tenn.

New Advertisements.

THE BEST IS ALWAYS THE CHEAPEST.

THE NICKELS HOUSE, BRISTOL, TENN. IS AGAIN OPEN.

Parties visiting our dual city will find the NICKELS HOUSE equal to any and the rates very reasonable.

Noe & Miller, Undertakers and Furniture Makers.

Morristown, Tenn.

MORRISTOWN MALE HIGH SCHOOL.

R. A. LOWRY, PRINCIPAL. H. M. SHERWOOD, PRINCIPAL.

THE NEXT SESSION WILL open on Monday, the 29th day of August, 1880, and continue forty weeks.

PATENTS.

obtained for new inventions, or for improvements on old ones, for medicinal compounds, marks and labels, Caveats, Assignments, Interferences, Appeals, Suits for Infringement, and all other cases arising under the PATENT LAWS.

REJECTED.

By the Patent Office may be obtained for new inventions, or for improvements on old ones, for medicinal compounds, marks and labels, Caveats, Assignments, Interferences, Appeals, Suits for Infringement, and all other cases arising under the PATENT LAWS.

KIDNEY WORT.

PERMANENTLY CURES KIDNEY DISEASES, LIVER COMPLAINTS, CONSTIPATION AND PILES.

IT HAS WONDERFUL POWER.

Because it acts on the LIVER, BOWELS and KIDNEYS at the same time.

EDUCATE! Educate!

Male and Female College, Tuszevell, Tenn.

A Non-Denominational Institution!

THE THIRD ANNUAL SESSION 1880-81.

First Term opens August 23; Second, December 30.

COURSE INSTRUCTION.

The most thorough, embracing the English, Scientific and Ancient Languages—conformable to the University of Virginia.

A NEW FEATURE.

Special Lectures are delivered every week on all topics calculated to encourage students.

B. G. MANARD, President.

L. C. SHEPARD.

Special Lectures are delivered every week on all topics calculated to encourage students.

TERMS OF THE GAZETTE.

RATES OF SUBSCRIPTION.—One year (12 issues) \$2; six months, \$1; three months, 60 cents.

RATES OF ADVERTISING.—One inch first insertion, \$1; each subsequent insertion, 50 cents; display advertisements to be charged according to the space occupied at above rates.

TO REGULAR ADVERTISERS we offer superior inducements, both as to rate of charges and manner of displaying their names.

NOTICES IN LOCAL COLUMNS—10 cents per line for first insertion and 8 cents per line for each additional insertion.

THE MORRISTOWN GAZETTE.

Subscription Price, \$2.

The President nominated and the Senate confirmed without reference to a committee, Gen. Nathan Goff, Jr., of West Virginia, Secretary of War.

Protection to American shipping is fast sweeping our marine from the face of the seas.

A Nashville dispatch to the Chattanooga Times of the 11th, has this personal mention of the distinguished Congressman from the Second district: "L. C. Houk, member of Congress from the Second Congressional District, is here spending his honeymoon in a besotted condition, and making a fool of a—beast of himself generally."

Mrs. Meirhofer, convicted with Frank Lammens, her paramour, of the murder of her husband, J. W. Meirhofer, at West Orange, October, 1879, was hanged in the county jail, Newark, Jan. 7.

Some of the New England journals are greatly exercised at General Sherman's allusion to the late Richard Henry Dana, in his speech at the New England dinner, recently, in New York.

As soon as the evening shades prevail, The moon takes up the wondrous tale, And nightly, to the listening ear, Repeats the story of her birth;

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"BEAUTIFUL LUNA."

A Sparkling, First Class Essay on a Modest, Second Class Planet.

There are some people so unimaginative as to look on the moon as simply the earth's satellite—as a mere appendage, intended to obviate an undue consumption of lightwood and coal oil, prevent extravagance in candles and wear and tear of lanterns.

Should you, on some delicious summer night, when the full moon is shining down upon the smiling earth, flooding it with a golden light, silencing the quivering leaves of the forest, gilding the tiny ripple of the mountain turn and casting over the broad landscape a mantle woven with pearls, should you remark, "are you aware that Luna is now nearer to us by some 239,999 miles, than she was a week ago?"

You often hear of a wet and dry moon. This is the result of ignorance. Matter of fact savans, like old fashioned doctors in cases of fever, refuse to allow the moon a drop of water, and, ceasing at Surajah Dowla to the English in the Black Hole of Calcutta, assign her a place void of atmosphere.

It is a regular attendant on Sunday church services, and in one of his last visits, while this tender, simple tribute to the Sabbath:

"I feel the happier all the week, If my foot has pressed the sacred aisle, I sink to slumber with a smile; With silent passions cease to fight, The memory of America's might; Match him, powerily, if you can."

He died in the lunatic asylum on Blackwell's Island, and was buried in Greenwood Cemetery. Speaking of the arrangements he desired made for his funeral, he said:

I want to be buried by the side of children. Four things I am sure there will be in heaven—music, flowers, pure air and plenty of little children.

Governor's Message.

THE GENERAL CONDITION OF THE STATE.

I have the pleasure of communicating to you the gratifying fact that the officers of the State, in every department, so far as my knowledge and information extend, have performed the duties of their respective offices diligently and faithfully.

Without the exception of occasional minor violations, provoked by crime of unusual enormity, the regular administration of justice has not been disturbed.

Although the report of the Comptroller shows a continued decrease in the value of the taxable property of the State, yet the evidences of returning prosperity and increasing wealth are abundant.

There is but one mark in the moral decrease has occurred. The pestilence of 1878 and 1879 is the obvious cause of the decrease.

The charter of the city of Memphis was revoked by the General Assembly at its last regular session, and a government provided for the inhabitants of Memphis.

Her vast advantages, now unattainable, are the result of her growth and prosperity, and it may be reasonably expected that all she has lost will be speedily regained.

For several years our State government has been distinguished for the economy of its administration, and the fact appears in the report of the Comptroller that its administration has been distinguished for the economy of its administration.

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"The Mad Poet."

Such was the name given to McDonald Clarke, a wild, eccentric writer of verses, who lived in the city of New York some thirty years ago.

He had a talent for improvisation which he used to celebrate the charms of those persons of whom, from time to time, he became enamored.

A volume of his poems, published by subscription, contains in the preface these touching paragraphs:

"I won't pester folks with my raptures. Here's a rough handful of flowers—a little bit about the roots—a tear'll wash it off!"

"If the life of my poetry is wholesome, 'twill breathe after the wild spirit that inspired it; has been sobered at the terrible tribunal of eternity, and the weak hand that traced it, long wasted to ashes."

It is believed that a system of assessment of this character will approximately secure the equality so much desired.

The provisions of our laws for the enforcement of the collection of taxes are so involved and cumbersome that the weight of judicial opinion in the State that the ingenuity of man is incompetent to the task of making a valid sale of real estate for taxes, and until the difficulties are removed, all payment of taxes upon real estate must continue to be practically voluntary.

In view of the fact that but a remote risk is taken by a refusal to pay the amount of delinquencies in the payment of taxes on real estate affects the highest evidence of a patriotic recognition of our citizens of their obligations to the State and their cheerful willingness to discharge them.

The State pays away a large sum each year upon tax sales, when it is probable that in no sale has a valid title been obtained.

When the owner of a tract of land comes to redeem he pays not only his tax, with interest thereon, but he is forced to pay a large sum in discharge of the cost incurred in the futile but expensive ceremony of condemnation and sale.

The laws ought to be so amended as to make the assessment of real estate and default in the payment of taxes thereon in a given time, *ipso facto* a divestiture of the title of the owner and an investiture of it in the State, subject to redemption by the owner within a liberal period, the trustee clothed with power to sell and convey, and a speedy action for possession provided.

This mode will secure the prompt payment of taxes, and relieve the State and delinquent owners of vast expense.

The Comptroller should be clothed with the power, by himself or agent, to buy real estate in the name of the State in all cases where the interest of the State so requires.

Under existing laws it seems no one has that power.

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ASSESSMENTS AND COLLECTION OF TAXES.

Justice and policy concur in requiring that the burden of taxation shall be borne equally by all.

Our present system of assessment the grossest inequalities exist. To remedy the evil I recommend that our assessment laws be so revised as to confer upon some one of the executive officers of the State the nomination of a board of assessors for each county, subject to the confirmation of the County Court of each county, or that such board be elected by the people of each county, and the compensation of the board be fixed with relation to the value of the taxable property of each county.

It is believed that a system of assessment of this character will approximately secure the equality so much desired.

The provisions of our laws for the enforcement of the collection of taxes are so involved and cumbersome that the weight of judicial opinion in the State that the ingenuity of man is incompetent to the task of making a valid sale of real estate for taxes, and until the difficulties are removed, all payment of taxes upon real estate must continue to be practically voluntary.

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in proportion to the value of the taxable property of the State than is paid, by taxation, by any other State in the Union upon public debt, nor will the fact be ignored that there is a possibility, to say the least of it, that the outstanding issue of the Bank of Tennessee may become an embarrassing charge upon the Treasury.

Prompt steps should be taken to relieve the docket of the Supreme Court. Without the fault of that court it is hopelessly behind with the business upon its docket.

These courts performed their duties ably and faithfully, but as their jurisdiction depended upon consent, and as the cases were comparatively few, where both parties were in quest of speedy justice, they were without the power to accomplish the design for which they were created.

Our bill of rights declares, "that all courts shall be open; and every man for an injury done him in his lands, goods, person or reputation, shall have remedy by the course of law, and right and justice administered without sale, denial or delay."

It appears, therefore, that the obligation upon the General Assembly to provide an adequate remedy is imperative. Its power to do so is complete.

I recommend that the General Assembly create a Court of Appeals for each of the three grand divisions of the State, each court to be composed of two judges, to be elected by the people of the respective divisions.

All appeals from Courts of Equity in each division to be heard by the Court of Appeals of that division.

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